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UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL RESEARCH SERVICE
ANIMAL DISEASE EPADICATION BRANCH
Washington 25, D. C.

October 11, 1955

ADE BRANCH MEMORANDUM NO. 508.33
Supplement No. 1

To : All ADE Branch Stations
From : P. W. Morgan, Administrative Officer
Subject: Financial Reporting Procedure

I PURPOSE

The purpose of this memorandum is to re-emphasize the importance of accurately reporting 100% of the expenditures and obligations charged against the various allotments and accounts at your station.

II GENERAL

This office is the only official allottee of funds for all Branch expenditures and accordingly must meet all legal requirements of an allottee. The prime function of an allottee is to exercise administrative action which will result in the most efficient use of available funds and to keep quarterly and annual expenditures within the total amount available. We believe that we can best serve the first responsibility by continuing our policy of administratively earmarking funds for each station, thus maintaining our ability to shift funds as program needs require. There are two sources of information available with which we must meet the second responsibility. One is the official bookkeeping records maintained at the four RBO's and the WFO. Because of the considerable time lag between the time the obligation is incurred and the time it is posted on the bookkeeping records as an expenditure, it is impossible to use this source of information to establish our financial position as of a given date. The second source of information is, of course, the financial reports (ADE 8-9 and ADE 8-32) furnished this office from each station. The successful use of this source of information depends entirely upon the full support and cooperation of each field station in accurately reporting 100% of their expenditures and obligations. Failure to do this will, of course, result in obligating and spending more funds than are available.

III REPORTING

With the elimination of detail from financial reports, it becomes increasingly important that station records be maintained in a manner which will support your reports. There is attached an exhibit suggesting the manner in which financial records could be

maintained at each station which we believe would furnish the information necessary. It is suggested that you obtain a bound ledger book with sufficient columnar extensions to provide a column for each project for which expenses are reported. There are also enclosed suggested statements which we recommend that the chief clerk or administrative assistant furnish to the veterinarian in charge of the station periodically (No less than once a month).

IV CATEGORIES OF EXPENDITURES

It appears that there could be no question of identifying items of expense in the accounts for regular salary, fee testing, indemnity and travel. It is obvious then that all other expenditures come under the heading of station expense. It is in this category that special attention must be given to determining that every item of expense is reported. An attempt to list the items falling in this category would no doubt cause confusion; therefore, it will be omitted. In no case should a questionable item be left in doubt, trusting that some other station will include the cost on their report. When in doubt, you should request a ruling from this office. For example, cost of vaccine received at one station and reshipped to another station should be reported at the station originally receiving the vaccine.

V ACCOUNTS

As you have been previously advised, the reporting categories of Form ADE 8-9 and the information submitted on Form ADE 8-32 conform exactly to the accounts established in each Regional Business Office and to the budgets submitted by the field stations. It will be our job to correlate these records and call attention to discrepancies wherever necessary. This, of course, points out the obvious need at the station level for determining that the information submitted to this office on Forms ADE 8-9 and ADE 8-32 corresponds to the allotments indicated on fiscal documents forwarded to the business offices for payment.

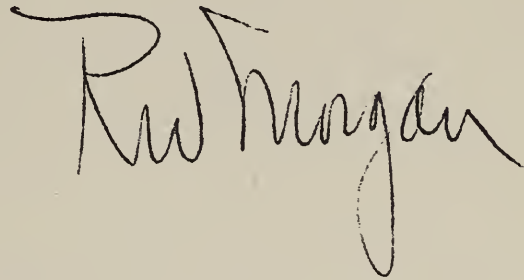
In this connection, we ask that you carefully review Branch Memorandum No. 503.34 and Amendment No. 1 thereto, which specify the proper accounting symbols for the current fiscal year. The symbols 900, 901, 902, and 903 are an integral part of the accounting symbol and should not be confused with the project numbers. This is especially true in the case of regular salaries and fee testing salaries. The symbol 900 specifically distinguishes fee testing services from regular salaries. It should, therefore, appear on all fiscal documents involving payment for fee testing services.

VI ADJUSTMENTS

If for any reason you find it necessary to submit a corrected expense

report to this office, you should determine whether or not any adjustment is necessary in the RBO accounts and instigate the appropriate action. This applies only if the allotment or account (ie 900, 901, 902 or 903) has been erroneously indicated on the fiscal document. The PBO does not maintain project breakdowns. Therefore, only this office need be notified of any necessary correction in project charges.

Enclosure

A handwritten signature in dark ink, appearing to read "R. W. Morgan". The signature is written in a cursive style with a large, sweeping initial "R" and a long, trailing flourish at the end.

